



Attorney docket No.: VX012307A

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of:

Inventor(s) : Takahiko IRIYAMA *et al.*  
Serial Number : 10/759,419  
Filed : January 20, 2004  
For : ISOTROPIC POWDER MAGNET MATERIAL, PROCESS FOR  
PREPARING AND RESIN-BONDED MAGNET  
Examiner : John P. Sheehan  
Group Art Unit : 1742

**RESPONSE AFTER FINAL UNDER 37 C.F.R. § 1.116**

The Honorable Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

October 17, 2006

Dear Sir:

The following amendments and remarks are submitted in response to the Official action mailed April 19, 2006. The Official action set forth a three-month period for response, and a petition for a three-month extension of time is attached hereto, making this response due on or before October 19, 2006.

Specification amendments begin on page 2 of this paper.

**Amendments to the claims** are reflected in the Listing of Claims that begins on page 3 of this paper.

Remarks begin on page 5 of this paper.